



INDUSTRY CIRCULAR

DEPARTMENT OF
THE TREASURY

Bureau of Alcohol, Tobacco and Firearms
Washington, D. C. 20226

Number: 84-6

Date: August 16, 1984

REPEAL OF STAMP REQUIREMENT ON CONTAINERS OF DISTILLED SPIRITS

Proprietors of Distilled Spirits Plants, Importers, and
Others Concerned

Purpose. This circular is being issued to advise distilled spirits plant proprietors and importers of distilled spirits that the stamp requirement for containers of distilled spirits will be repealed as of July 1, 1985. After that date containers having a capacity of one wine gallon or less will be required to have a tamper-evident closure or other device that must be broken in order to gain access to the spirits.

Background. On July 18, 1984, the Deficit Reduction Act of 1984, Public Law 98-369, was signed by President Reagan. A provision of this law repeals 26 U.S.C. 5205 relating to the requirement that containers of distilled spirits bear stamps evidencing tax determination. Containers having a capacity of one wine gallon or less must bear a tamper-evident closure or other device that requires breaking to gain access to the contents of the bottle.

The effective date of this provision is July 1, 1985. This means that containers of distilled spirits must continue to bear stamps until that date unless approval has been given by ATF to use an alternative closure. After the effective date of July 1, 1985, government-supplied stamps may no longer be affixed to containers of distilled spirits. If, however, stamps are affixed to containers of spirits prior to July 1, 1985, the containers will be permitted to be imported or brought into the United States and released from Customs custody, or withdrawn from the bonded premises of a distilled spirits plant.

The stamps will continue to be supplied to distilled spirits plant proprietors and importers by the government only until July 1, 1985. Until that date, ATF will be monitoring the requisitions for stamps to ensure that all proprietors receive adequate supplies of stamps to meet their current needs. Since the affixing of stamps is prohibited after July 1, 1985, there is no advantage to any proprietor to stockpile stamps.

Inquiries. Inquiries concerning this circular should refer to its number and be addressed to the Associate Director, Compliance Operations, Bureau of Alcohol, Tobacco and Firearms, 1200 Pennsylvania Avenue, NW, Washington, DC 20226, Attention: Distilled Spirits and Tobacco Branch.

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